



Department of Motor Vehicles
Tax Services
P.O. Box 27422
Richmond, VA 23269-7422

VIRGINIA FUELS TAX ACT INFORMATION AND NEWS ***LICENSE REQUIREMENTS CLARIFICATION***

Your company was represented at the recent Virginia Fuels Tax Act training in Harrisonburg, Virginia. From the comments we have received, the training was a success. However, we have identified the need to further clarify certain licensing requirements. Please read the following information carefully to determine if you **do** need to be licensed under the Virginia Fuels Tax Act effective January 1, 2001.

Persons who maintain a bulk storage facility and who sells all or part of the fuel, have two licensing options.

DISTRIBUTOR LICENSE

Persons who obtains fuel for resell from a supplier or another distributor **may** choose to be licensed as a distributor. This includes persons who maintain fuel in a bulk storage facility for resell.

BULK USER'S LICENSE

Persons who maintain fuel in a bulk storage facility and uses all or part of the fuel in highway vehicles **must be** licensed as a bulk user. This includes persons who also resell or distribute the fuel.

WHICH LICENSE DO YOU NEED?

Persons licensed as a distributor in Virginia do not have to obtain a separate license to operate as a bulk user.

However, persons who meet the definition of a bulk user and who does not choose to be licensed as a distributor, **must be licensed as a bulk user**. (Depending on the type fuel stored, the persons would be licensed as either bulk users of alternative fuel or of undyed diesel fuel.)

If you have questions regarding this information, you may contact DMV's Tax Services at:

(804) 367-4328 or 367-4329 (voice)

(800) 272-9268 (deaf or hearing impaired only)

(804) 367-0233 (fax)

dmvseh@dmv.state.va.us (e-mail)